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**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/5/08

Bienville Parish School Board

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Bienville Parish School Board
Arcadia, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Bienville Parish School Board, solely to assist you in evaluating the operations of the Student Activity Funds at each school at June 30, 2007. Management of Bienville Parish School Board is responsible for student activity fund operations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Bienville Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
August 8, 2007

Bienville High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2007**

Bienville High School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2006 and December 2006. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions were noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions were noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions were noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit. |
| e. Examine all interfund transfers. | e. No interfund transfers were made. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions were noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions were noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions were noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Bienville High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. There was no cash on hand when audited.
2. From the 15 receipts selected the following exceptions were noted:
 - a. No exceptions were noted.
 - b. No exceptions were noted.
 - c. No exceptions were noted.
 - d. Thirteen exceptions were noted where the individual receipts could not be traced to its appropriate documentation, nine receipts could not be tested.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2007**

Bienville High School

Expenditures

Procedures

Findings

- | | |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for April 2007 while on the premises and determined that bills were paid timely and checks written appeared to have proper documentation. We also noted one check that paid sales tax on an invoice. |
| 2. Select 25 disbursements on a random basis and test for the following attributes: | 2. From the 25 disbursements selected, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions were noted. |
| b. Check is signed by authorized personnel. | b. One exception was noted where the check was not signed by authorized personnel. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions were noted. |
| e. Charge is supported by proper documentation. | e. Two exceptions were noted where the charges were not supported by proper documentation. |
| f. Endorsement agrees with payee. | f. This attribute could not be tested due to bank only sending image of front of check. |
| g. Invoice date is current when compared to date of check. | g. One exception was noted where the invoice date was not current when compared to the date of the check. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2007**

Bienville High School

Financial Reporting

Procedures

Findings

- | | |
|--|------------------------------|
| 1. Select four months and trace each account balance per the general ledger to the report submitted to the central office. | 1. No exceptions were noted. |
| 2. Review account balances for any deficiency balances. | 2. No exceptions were noted. |

Castor High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Castor High School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2006 and December 2006. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions were noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions were noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions were noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit. |
| e. Examine all interfund transfers. | e. No interfund transfers. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. Two exceptions were noted where the outstanding checks could not be supported by comparing to checks clearing in subsequent months bank statement. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions were noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions were noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2007**

Castor High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.

Findings

1. Receipts have been issued for all monies on hand and undeposited monies represent no more than three days receipts.
2. From the 15 receipts selected, the following exceptions were noted:
 - a. No exceptions were noted.
 - b. No exceptions were noted.
 - c. No exceptions were noted.
 - d. Two exceptions were noted where the individual receipts could not be traced to its appropriate documentation.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Castor High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. Reviewed the checks written in April 2007 while on the premises and found that bills were paid timely and checks written appeared to have documentation. |
| 2. Select 25 disbursements on a random basis and test for the following attributes: | 2. From the 25 disbursements selected, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions were noted. |
| b. Check is signed by authorized personnel. | b. No exceptions were noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions were noted. |
| e. Charge is supported by proper documentation. | e. One exception was noted where the charge was not supported by proper documentation. |
| f. Endorsement agrees with payee. | f. This attribute could not be tested due to bank only sending image of front of check. |
| g. Invoice date is current when compared to date of check. | g. One exception was noted where the invoice date was not current when compared to date of check. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

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Castor High School

Financial Reporting

Procedures

Findings

- | | |
|--|------------------------------|
| 1. Select four months and trace each account balance per the general ledger to the report submitted to the central office. | 1. No exceptions were noted. |
| 2. Review account balances for any deficiency balances. | 2. No exceptions were noted. |

Ringgold Elementary School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
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Ringgold Elementary School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2006 and December 2006. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions were noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions were noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions were noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit. |
| e. Examine all interfund transfers. | e. No interfund transfers. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. One exception was noted where the outstanding check could not be supported by comparing to the subsequent months bank statement. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions were noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions were noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. One outstanding check was over 90 days old. |

**Bienville Parish School Board
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Ringgold Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count while on the premises and determined that receipts had been issued for all monies on hand and undeposited monies represented no more than three days receipts.
2. From the 15 receipts selected, the following exceptions were noted:
 - a. No exceptions were noted.
 - b. No exceptions were noted.
 - c. No exceptions were noted.
 - d. Ten exceptions were noted where the individual receipts could not be traced to its appropriate documentation.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Ringgold Elementary School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. Reviewed the checks written in April 2007 and found that all bills were paid timely and checks written appeared to have documentation. |
| 2. Select 25 disbursements on a random basis and test for the following attributes: | 2. From the 25 disbursements selected, the following exceptions were noted for checks tested: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions were noted. |
| b. Check is signed by authorized personnel. | b. One exception was noted where check was not signed by authorized personnel. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions were noted. |
| e. Charge is supported by proper documentation. | e. Six exceptions were noted where the charges were not supported by proper documentation. One of these exceptions was for check number 4471 in which the documentation and cancelled check could not be located. |
| f. Endorsement agrees with payee. | f. This attribute could not be tested due to bank only sending image of front of check. |
| g. Invoice date is current when compared to date of check. | g. No exceptions were noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

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Ringgold Elementary School

Financial Reporting

Procedures

Findings

- | | |
|--|------------------------------|
| 1. Select four months and trace each account balance per the general ledger to the report submitted to the central office. | 1. No exceptions were noted. |
| 2. Review account balances for any deficiency balances. | 2. No exceptions were noted. |

Ringgold High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2007**

Ringgold High School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|--|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2006 and December 2006. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions were noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions were noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions were noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit. |
| e. Examine all interfund transfers. | e. No interfund transfers. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. Twelve exceptions were noted where the outstanding checks could not be supported by comparing to the checks clearing in subsequent months bank statement. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions were noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions were noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. Five outstanding checks were over 90 days old. |

**Blenville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2007**

Ringgold High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count while on the premises and determined that receipts had been issued for all monies on hand and undeposited monies represent no more than three days receipts.
2. From the 15 receipts selected, the following exceptions were noted:
 - a. No exceptions were noted.
 - b. Five exceptions were noted where the deposits were not made on a timely basis.
 - c. No exceptions were noted.
 - d. Fourteen exceptions were noted where the individual receipts could not be traced to its appropriate documentation.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2007**

Ringgold High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. Reviewed the checks written in April 2007 and found that bills were paid timely and checks written appeared to have documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. From the twenty-five disbursements selected, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions were noted. |
| b. Check is signed by authorized personnel. | b. One exception was noted where the check was not signed by authorized personnel. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions were noted. |
| e. Charge is supported by proper documentation. | e. Two exceptions were noted where charges were not supported by proper documentation. |
| f. Endorsement agrees with payee. | f. This attribute could not be tested due to bank only sending image of front of check. |
| g. Invoice date is current when compared to date of check. | g. No exceptions were noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Ringgold High School

Financial Reporting

Procedures

Findings

- | | |
|--|------------------------------|
| 1. Select four months and trace each account balance per the general ledger to the report submitted to the central office. | 1. No exceptions were noted. |
| 2. Review account balances for any deficiency balances. | 2. No exceptions were noted. |

Saline High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
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Saline High School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for August 2006 and December 2006. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions were noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions were noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions were noted. |
| d. Determine the propriety of deposits in transit. | d. There were no deposits in transit. |
| e. Examine all interfund transfers. | e. There were no interfund transfers. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. One exception was noted where the outstanding check could not be supported by comparing the check to subsequent months bank statement. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions were noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions were noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. One outstanding check was over 90 days old. |

**Blenville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Saline High School

Receipts

Procedures

Findings

- | | |
|---|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. No cash was on hand to count. |
| 2. Select 15 receipts on a random basis and perform the following procedures: | 2. From the 15 receipts selected, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions were noted. |
| b. Determine deposit was made on a timely basis. | b. Two exceptions were noted where the deposits were not made on a timely basis. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions were noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. Seven exceptions were noted where the individual receipts within the deposit could not be traced to proper supporting documentation. |

**Bienville Parish School Board
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**Student Activity Funds
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Saline High School

Expenditures

Procedures

Findings

- | | |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. Reviewed the checks written in April 2007 and found that two invoices were not paid timely and checks written appeared to have documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. From the twenty-five disbursements selected, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions were noted. |
| b. Check is signed by authorized personnel. | b. No exceptions were noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions were noted. |
| e. Charge is supported by proper documentation. | e. Four exceptions were noted where charges were not supported by proper documentation. |
| f. Endorsement agrees with payee. | f. No exceptions were noted. |
| g. Invoice date is current when compared to date of check. | g. One exception was noted where invoice date was not current when compared to date of check. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions were noted. |

**Blenville Parish School Board
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**Student Activity Funds
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Saline High School

Financial Reporting

Procedures

Findings

- | | |
|--|------------------------------|
| 1. Select four months and trace each account balance per the general ledger to the report submitted to the central office. | 1. No exceptions were noted. |
| 2. Review account balances for any deficiency balances. | 2. No exceptions were noted. |

**Bienville Parish School Board
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Managements Response to Findings

The areas of concern will be addressed. Procedures and forms for student activity funds will be discussed and reviewed in the next administrator's meeting.